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Midwest Psychological Center, Inc. and Yaina Williams and Hyun Kim. Cases 25–CA–29381 and 25–CA–29405

November 26, 2008

SUPPLEMENTAL DECISION AND ORDER

BY CHAIRMAN SCHAUMBER AND MEMBER LIEBMAN

On July 8, 2008, Administrative Law Judge George Carson II issued the attached supplemental decision. The Respondent filed exceptions and a supporting brief, and the General Counsel filed an answering brief.¹

The National Labor Relations Board² has considered the supplemental decision and the record in light of the exceptions³ and briefs and has decided to affirm the judge's rulings, findings, and conclusions and to adopt the recommended Order.

ORDER

The National Labor Relations Board adopts the recommended supplemental Order of the administrative law judge and orders that the Respondent, Midwest Psychological Center, Inc., Indianapolis, Indiana, its officers, agents, successors, and assigns, shall satisfy the obligation to make whole the following claimants by paying them the following amounts, together with interest thereon accrued to the date of payment computed in the manner described in *New Horizons for the Retarded*, 283 NLRB 1173 (1987), minus tax and withholdings required by Federal and State laws.

Name	Net Backpay
Yaina Williams	\$32,640
Hyun Kim	11,088
Total Net Backpay	\$43,728

Dated, Washington, D.C. November 26, 2008

Peter C. Schaumber,	Chairman

(SEAL) NATIONAL LABOR RELATIONS BOARD

Kimberly R. Sorg-Graves, Esq., for the General Counsel. Lori A. Coates and Michael Murray, Esqs., for the Respondent.

SUPPLEMENTAL DECISION

STATEMENT OF THE CASE

GEORGE CARSON II, Administrative Law Judge. These cases were heard in Indianapolis, Indiana, on May 12 and 13, 2008, pursuant to a compliance specification that issued on May 31, 2007. In the underlying unfair labor practice case, *Midwest Psychological Center*, 346 NLRB 1 (2005), the Board found that the Respondent discriminatorily discharged the two individual Charging Parties. The Board's Order was enforced by the Court of Appeals for the Seventh Circuit on August 18, 2006. The compliance specification, as amended, sets out the backpay due to the two discriminatees. The Respondent's an-

While the Respondent's answer does contain such an allegation, we nevertheless affirm the judge's conclusions that the part-time positions were not eliminated in light of the other factors cited by the judge in his decision.

Additionally, in light of our disposition of this case, we find it unnecessary to reach the Respondent's exception arguing that the discriminatees' part-time positions were not substantially equivalent to a full-time position.

¹ The Respondent also filed a motion to submit additional evidence or alternatively to reopen the case to dispute the General Counsel's claims that the Respondent had more employees after the discriminatees' discharges than before and therefore that the discriminatees' positions were not eliminated. The Respondent seeks to admit an affidavit from the Respondent's owner supporting its contention that the number of employees in fact decreased after the discharges. Sec. 102.48(d)(1) of the Board's Rules and Regulations permits parties to move for reconsideration or reopening of the record, after the Board issues a decision or order, in "extraordinary circumstances." In light of the fact that the Respondent had the opportunity to present evidence on this issue, and did so, the Respondent's motion fails to present extraordinary circumstances within the meaning of Sec. 102.48(d)(1). Accordingly, we deny the Respondent's motion.

² Effective midnight December 28, 2007, Members Liebman, Schaumber, Kirsanow, and Walsh delegated to Members Liebman, Schaumber, and Kirsanow, as a three-member group, all of the Board's powers in anticipation of the expiration of the terms of Members Kirsanow and Walsh on December 31, 2007. Pursuant to this delegation, Chairman Schaumber and Member Liebman constitute a quorum of the three-member group. As a quorum, they have the authority to issue decisions and orders in unfair labor practice and representation cases. See Sec. 3(b) of the Act.

³ No party excepted to the judge's finding that the Respondent's reinstatement offers were valid.

The General Counsel argues that the Board should not consider the Respondent's exceptions because the Respondent did not timely mail a copy of the electronically filed exceptions to the General Counsel and the exceptions did not indicate that the Charging Parties were served. Sec. 102.114(c) of the Board's Rules and Regulations, however, permits the Board to consider the exceptions "after service has been made and the served party has had reasonable opportunity to respond." The Respondent filed a "Written Statement of Service" indicating that it has since cured its service deficiencies, and the General Counsel has responded to the exceptions with his answering brief. Therefore, we may consider the Respondent's exceptions.

⁴ The Respondent alleged that it eliminated the discriminatees' parttime positions and replaced them with a full-time position in December 2004. In rejecting this contention, the judge asserted that the Respondent did not allege the creation of a full-time position in its answer.

swer disputes the amount of backpay due and affirmatively pleads that the positions of the discriminatees were eliminated in December 2004.

On the entire record, including my observation of the demeanor of the witnesses, and after considering the briefs filed by the General Counsel and the Respondent, I make the following

FINDING OF FACT

I. PRELIMINARY MATTERS

The two discriminatees in the underlying proceeding worked as forensic case managers for the Respondent in Marion County correctional facilities, Marion County Jail I, and the Arrestee Processing Center, referred to as the APC, located in Indianapolis, Indiana. Both were part-time employees and both worked 8 hours every Saturday and Sunday. Additionally, once every 2 weeks, they attended a staff meeting. Dr. Shelvy Keglar (Dr. Keglar), who owns the Respondent with his wife and is its chief operating officer, testified in the underlying proceeding. Although that decision states that the discriminatees were working under a contract between the Respondent and Corrections Corporation of America, CCA, Dr. Keglar testified that they were actually working under a contract between the Respondent and Correctional Medical Services, CMS. The identity of the contractor is immaterial.

The General Counsel, at the hearing, amended the compliance specification and presented amended Appendices A and B which reflect interim earnings for Williams and cessation of her search for weekend work by Kim after she obtained full-time employment. The revised calculations reflect backpay computed to the date of the hearing.

On May 12, 2008, the first day of the hearing, the General Counsel advised that there had not been full compliance with a subpoena duces tecum. Following an overnight recess, counsel advised that the documents produced during the recess appeared to be sufficient.

On the second day of the hearing, following the obtaining of the documents by the Respondent and production of them to counsel for the General Counsel, Dr. Keglar amended portions of the testimony he had given on the first day of the hearing as a result of information disclosed in the documents that were produced.

II. BACKPAY

A. Backpay Period

The compliance specification alleges that the backpay period of both discriminatees begins in October 2004 and continues until the present time. When the compliance specification issued, neither discriminatee had been offered reinstatement. Both were offered reinstatement by letter dated July 13, 2007. The Respondent's answer alleges that the positions of the discriminatees were eliminated in December 2004 and, in the alternative, that the July 13, 2007, offers of reinstatement, which both rejected, ended its liability. The only issue in this proceeding is when the backpay period for each discriminatee ends. I shall address that below.

B. Gross Backpay

The compliance specification calculates the gross backpay of the discriminates upon their wages of \$14 per hour for 16 hours each weekend plus 1 hour for attending a mandatory staff meeting every 2 weeks. The Respondent presented no evidence disputing the formula, and, in its brief, acknowledges that it "does not contend that the method . . . was inaccurate." I find that the formula used for computation of gross backpay is appropriate.

C. Interim Earnings

The amended appendices of the compliance specification set out the interim earnings of which the General Counsel was aware. The Respondent adduced no evidence establishing additional undisclosed interim earnings. The Respondent presented no evidence related to any failure to mitigate damages.

D. The Ending of the Backpay Periods

1. The alleged elimination of the positions

The underlying decision herein states that the services provided were under a contract with CCA. As already noted, Dr. Keglar testified that they actually were under the Respondent's contract with CMS. That contract contains no provision regarding the specific days or hours that various employees work. Shelvey Keglar Jr., business development coordinator and son of chief operating officer, Dr. Keglar, testified that the positions filled by the discriminatees had been advertised as part-time positions in 2004 "per Dr. Keglar's instructions."

At the hearing herein, Dr. Keglar testified that, shortly after obtaining the contract pursuant to which it was providing psychological services to Marion County, there had been conversations about "increase[ing] the service to cover 24-hour coverage." Although testifying that these conversations involved "CMS or the jail administrators," he did not specifically identify any participants in these conversations and no representative of CMS or Marion County jail administrator testified. Regarding the alleged elimination of the part-time positions, Keglar testified as follows:

[I]n order to increase the service . . . in December [of 2004] . . . those part-time positions were eliminated and, in order to increase the coverage that they wanted, a full-time position was put in place So, two were eliminated and one position was put in place and has been in place since that time to address the issue.

The foregoing testimony that the part-time positions were eliminated, purportedly in December 2004, in order to increase coverage does not square with the facts. The weekends at Jail I and the APC still had to be manned. There is no documentation reflecting the elimination of the two part-time positions and creation of one full-time position. Although asserting that the discriminatees were not replaced, Dr. Keglar did not address how services were provided in the final week of October 2004, in November, and into December.

The answer to the compliance specification states that the positions of the discriminatees were eliminated "due to circumstantial changes involving the clients." In an affidavit attached to the answer, Dr. Keglar swore that the part-time positions

"were eliminated due to changes in the services required by our clients." The answer does not allege the creation of a full-time position. No official with either CMS or Marion County testified to any required change in services. No document reflecting any request to staff the correctional facility differently after the unlawful discharges of the discriminatees was offered into evidence. Dr. Keglar did not present any directive or document relating to staffing on weekends.

The decision in the underlying proceeding reflects that Dr. Keglar testified that "the contract between Respondent and CCA called for two 8 hour part-time employees on the weekend (both working 8 hours on Saturday and 8 hours on Sunday) . . . and that at the outset of the contract he projected giving the two part-time employees each 16 hours a week." Midwest Psychological Center, supra at 5. As already noted, Dr. Keglar testified that the applicable contract actually was with CMS. That contract has no specific provision relating to hours. (See GC Exh. 2.) Notwithstanding the absence of any provision specifying the manner in which services were to be provided, Dr. Keglar incredibly denied the absence of any such provision relating to specified hours of coverage but testified that "in our meetings and the schedules that they gave us. That's where it's contained." No memoranda or minutes from any meeting or any schedules that the Respondent was directed to follow were offered into evidence. There is no probative evidence of any required changes in services or direction to staff Jail I and the APC with one full-time employee by a "client," either Marion County or CMS.

Dr. Keglar was asked, "[U]ltimately, it's your determination how you schedule [y]our employees there. Which employee you pick to be there at which time?" Dr. Keglar answered, "Yes."

Dr. Keglar initially testified that the full-time position was filled by Nathan Boles, who was a case manager for the Respondent. The subpoenaed documents produced after the overnight recess reflect that Boles was not hired until July 26, 2005. Dr. Keglar, on the second day of the hearing, amended his testimony, stating that the position was initially filled by Curtis Eaton, who up until that time was employed by the Respondent as a home based counselor. Dr. Keglar noted that, at some point, employee Della Rutland filled the position on weekends.

On the first day of the hearing, counsel for the General Counsel questioned how one individual could have provided the same coverage as the two discriminatees, who each worked 16 hours for a total of 32 hours each weekend. Keglar answered, "They work a split shift. They work split shifts on the weekend." In view of that phrasing, counsel asked whether, in fact, two people were working, and Keglar denied that was the case, testifying that there was only one who worked some on Thursdays, some on Fridays, and then Saturday and Sunday. He did not specify the hours worked on Thursday, Friday, or Saturday and Sunday.

On the second day of the hearing, when he acknowledged that his testimony regarding when Boles began working on weekends was mistaken, Dr. Keglar testified that the full-time employee who worked on weekends worked on Tuesdays and Thursdays from 3 p.m. to 12 midnight and "Saturday and Sunday, 8:00 a.m. to 8:00 p.m." Thus, the full-time position mathemati-

cally provided a maximum of 24 hours over the weekend, instead of 32 hours. Thereafter, Dr. Keglar testified that "Curtis Eaton moved from the weekend position to a day position and Nathan [Boles] went to the weekend and Nathan was in the weekend position... until Della Rutland was in the weekend position—[in] what I'm calling the consolidated position."

Dr. Keglar admitted that it was he who "ultimately" determined the scheduling of employees, "[w]hich employee you pick to be there at which time." There is no probative evidence that the Respondent was directed to staff weekends with one full-time employee pursuant to any "changes in the services required by our clients." The "consolidated position" could not have provided more coverage since it involved at least 8 fewer hours. Dr. Keglar was unable to give any credible explanation as to how one employee working 24 hours could provide the same service, much less "increase the coverage that they wanted," as two employees each working 16 hours. His spontaneous testimony that "[t]hey work a split shift[;] [t]hey work split shifts on the weekend," in the absence of documentary evidence establishing work schedules or assignments, causes me to question his denial that more than one employee worked on weekends. Although asserting that the discriminatees were not replaced, that their positions were eliminated, Dr. Keglar did not address how services were provided in the final week of October, through November, and into December 2004 when he says one full-time employee began working on weekends. Dr. Keglar's assertion that one full-time position was created for "increased coverage" does not withstand scrutiny, and I do not credit it. See Contemporary Guidance Services, 300 NLRB 556, 560 (1990). The weekend positions remained and, absent their unlawful discharges, the discriminatees would have continued working and providing the services that the Respondent was contractually obligated to provide.

There is no credible evidence that the positions of the discriminatees were eliminated. The Respondent had initially provided weekend coverage with two part-time positions for which it advertised. The Respondent, having unlawfully discharged the discriminatees, scrambled to provide the weekend coverage that it was required to provide. When Dr. Keglar spoke with his subordinate. Dr. Kellee Blanchard, who had supervised the discriminatees, regarding reinstatement, she informed him that "we could." Although Dr. Kelvey testified that Dr. Blanchard "talked to" others, there is no evidence that the positions had to be recreated, proposed, or approved in order to effectuate the reinstatement of the discriminatees. Confirmation that the positions were not eliminated is reflected in the Respondent's July 13, 2007 letter which offers "reinstatement" to a part-time position from 8 a.m. until 5 p.m. on Saturday and Sunday, the same hours the discriminatees had previously worked. Midwest Psychological Center, supra at 9. The offer does not state that the positions had been eliminated and were being restored. The positions of the discriminates were not eliminated. Backpay is not tolled as of December 2004.

2. The offers of reinstatement

The letters offering reinstatement dated July 13, 2007, are signed by Shelvey Keglar, Jr., hereinafter referred to as Keglar, Jr. The record does not reflect when they were mailed. Compli-

ance officer for Region 25 Lisbeth Luther recalled that discriminatee Yaina Williams told her that she had received the offer about July 20, 2007. Williams informed the Respondent by facsimile copy, fax, on July 24, 2007, that she accepted the offer. Williams informed Luther that she was doing so. Discriminatee Kim informed Luther on July 27, 2007, that "she was not inclined to accept the offer." Luther thereafter informed counsel for the Respondent that Kim had rejected the offer of reinstatement.

Compliance Officer Luther testified, and I find, that the offers contained in the letters dated July 13, 2007, constituted valid offers of reinstatement. As hereinafter discussed, there were various communications and attempted communications between Williams, Compliance Officer Luther, counsel for the Respondent, and the Respondent in August and early September 2007. It is undisputed that, on September 13, 2007, Williams informed the Respondent that she did not desire reinstatement. The General Counsel contends that the delay in effectuating the offer of reinstatement invalided the offer and further argues that, insofar as the offer to Williams was invalidated, the rejection of the offer by Kim was nullified.

The General Counsel has cited no case authority in support of the latter contention. The offer, when made, was valid. The communication difficulties involving Williams had not occurred at the point that Kim rejected the offer. Rejection of an otherwise valid offer of reinstatement cannot be vitiated by events unrelated to the individual rejecting the offer. *Krist Oil Co.*, 328 NLRB 825, 827 (1999). I find that the backpay period for Kim ended with her rejection of the offer of reinstatement on July 27, 2007.

The situation involving Williams is more complicated. Williams claims, and Keglar, Jr., agrees, that she accepted the offer of reinstatement by an unsigned letter sent by fax on July 24, 2007. Keglar, Jr., on August 10, 2007, sent Williams a letter acknowledging receipt of a voice mail message and requesting that Williams sign her acceptance and refax it to him. Williams testified that she did not receive that letter. On August 24, 2007, Keglar, Jr., wrote another letter to Williams noting that "per our Attorney's instructions I am calling you to set up a date when you will start at the Jail." Williams testified that she did not receive that letter either.

On August 15, 2007, Williams sent an e-mail to Compliance Officer Luther stating that she had tried to call Keglar, Jr., but kept getting only voice mail.

On August 20, 2007, Williams sent an e-mail to Luther stating that she still had not been able to contact Keglar, Jr. on August 21, 2007, Luther responded to that e-mail by e-mail asking Williams whether she wanted her, Luther, to call the Respondent's attorney. Apparently Williams requested that she do so, and Luther did. An e-mail from counsel for the Respondent on August 21, 2007, to Luther refers to their telephone conversation and reports that Keglar Jr., would be contacting Williams that day regarding the position.

On August 23, Williams reported by e-mail to Luther that she still had not heard from Keglar Jr., and questioned whether she could inquire about a backpay settlement.

On August 23, Luther sent an e-mail to counsel for the Respondent stating, in pertinent part, that Williams had still not heard from Keglar, Jr., and continuing as follows:

I believe you and I are on the same page when it comes to trying to move this case toward a reasonable and lawful resolution. I am hoping that perhaps Mr. Keglar would be willing to convey the date regarding Ms. Williams' return to work to you and you could then convey the details to Ms. Williams and me. . . . Is it possible that Mr. Keglar would prefer that Ms. Williams waive reinstatement? If so, I could discuss the matter with Ms. Williams to determine under what circumstances, if any, she would be willing to do so.

On August 30, 2007, Luther e-mailed Williams inquiring whether she had kept track of her attempts to contact Keglar, Jr. Williams replied by e-mail that she had not been keeping track but reported that she had called on Sunday, August 5, Monday, August 6, and Monday, August 13, 2007. After sending that e-mail to Luther on August 30, Williams called Keglar again and the call was answered by voice mail. Luther e-mailed Williams to confirm that she was calling the correct number. Williams replied that she was, pointing out that the voice mail directed her to press number 2 for Keglar, Jr.'s voice mail.

Keglar Jr. testified that he did leave voice mail messages for Williams but that they ended up playing "telephone tag," with her responding that this was "Yaina Williams returning your phone call."

On September 12, 2007, Williams, in a e-mail sent at 2:03 p.m., reported to Luther that she had received a voice mail from Keglar, Jr. who had "called to schedule an appointment." Williams stated that she would return the call "today," but did not do so. On September 13, 2007, Luther replied by e-mail requesting that Williams let her know "once you've spoken with him or . . . if you are unable to reach him." Williams did not reply to that e-mail.

Also on September 12, 2007, at 1:30 p.m., Luther spoke with counsel for the Respondent. Her notes of that conversation reflect that counsel informed her that that Dr. Blanchard would be contacting Williams regarding reinstatement and obtaining necessary information so that Williams could start on September 22. The notes reflect that counsel was going to send a confirming e-mail the next day. In her testimony, Compliance Officer Luther pointed out that the proposed September 22 was some 2 months after the initial offer; however she did not testify that she informed counsel for the Respondent that the date was unacceptable or that the Respondent should not schedule an appointment with Williams in anticipation of her return to work on September 22.

On September 13, 2007, Williams called the Respondent and left a voice mail message stating that she was declining the offer of reinstatement. Williams testified that she declined the offer "[b]ecause I was frustrated. For a long period of time, I wasn't getting any response and I just felt like they weren't sincere in the offer. So I just gave up."

So far as this record shows, Williams did not inform Compliance Officer Luther that she had not called Keglar, Jr. on September 12, or that she had declined reinstatement on September 13, 2007. Insofar as she had no contact with either the Respondent or Compliance Officer Luther, Williams was unaware that the Respondent intended to return her to work on September 22. She was, however, aware that the Respondent

was, on September 12, seeking to schedule an appointment with her, but she did not return that call.

The next communication between the Respondent and the Regional Office reflected in the record is an e-mail from Luther to counsel for the Respondent on April 8, 2008, relating to settlement and stating that, with respect to litigation, "the Region may adopt the position that the Employer's offer . . . was not a sincere and valid offer."

The foregoing testimony and documents present a complicated scenario. I find it difficult to believe that letters deposited with the United States Postal Service were not delivered, even though, as Keglar, Jr., acknowledged, they were not sent by certified mail.

Crediting the testimony of Williams regarding her various telephone calls, she should not have expected to speak to a person rather than voice mail when calling on Sunday, August 5. Insofar as she called the Respondent contemporaneously with her e-mail sent to Luther on August 15, 2007, at 1:44 a.m., and the e-mail sent to Luther on August 20, 2007, at 8:01 p.m., she also should not have expected to speak to a person on those occasions either.

None of the participants treated this situation with any sense of urgency. Williams, who informed Luther of her acceptance of the offer in July and denied having received the letter of August 10, 2007, requesting that she sign her acceptance, did not complain to Luther about unreturned voice mail messages until August 15, 2007. She never went to the office of the Respondent to make a personal inquiry regarding the alleged failure of the Respondent to return her voice mail messages.

The Respondent, not having received a signed acceptance, did not request counsel for the Respondent to contact the Regional Office to ask what was going on. The Respondent's letter of August 24, 2007, "to set up a date when you will start at the Jail," was sent after Luther and counsel for the Respondent had discussed the status of the case on August 23. Williams denied receipt of the letter of August 24.

The cases cited by the General Counsel do not relate to a delay in effectuating a valid offer of reinstatement. In *Hoffman Plastic Components*, 326 NLRB 1060, 1061 (1998), the Board held that there was no valid offer of reinstatement. In *American Signatures, Inc.*, 334 NLRB 880, 882 (2001), the Board held that the conditions imposed upon returning unfair labor practice strikers, including an unprecedented 6 day orientation period, invalided the offer. In *IMOC/International Measurement Co.*, 277 NLRB 962, 967 (1985), the employee was denied reinstatement "because the Respondent seized upon her 2-week absence [when she was on vacation] to avoid its obligation to reinstate her." No party has cited, and I am unaware of, any case directly on point with regard to the issue herein.

Notwithstanding the conflicting testimony of letters sent but not received and voice mail messages left but unreturned, it is undisputed that Williams, on September 12, 2007, received a message from Keglar, Jr. to "schedule an appointment." Although Williams, in her e-mail to Compliance Officer Luther, stated that she would return that call "today," she did not do so. No mention was made of frustration or an intention to rescind her acceptance and decline the offer of reinstatement because she "felt like they weren't sincere in the offer." On September

12, 2007, counsel for the Respondent confirmed to Luther that the Respondent was seeking to set up an appointment with Williams and intended to return her to work on September 22, 2007. Luther did not inform counsel that the delay that had occurred had somehow invalidated the offer of reinstatement. If that had been stated, the Respondent could have immediately tendered another offer prior to the meeting that was to be held with Williams in anticipation of her return to work on September 22.

There is no probative evidence that the Respondent took any action that detracted from or invalidated its valid offer of reinstatement. An employee's subjective evaluation of the sincerity of a facially valid offer does not invalidate the offer. See *Krist Oil Co.*, supra at 830. The rejection by Williams of the offer of reinstatement on September 13, 2007, closed her backpay period.

E. The Backpay Due

1. Yaina Williams

Williams was unlawfully discharged on October 19, 2004. She declined a valid offer of reinstatement on September 13. 2007. Thus, the backpay computation set out in amended Appendix A must be adjusted by extinguishing all liability for backpay after September 13, 2007. Backpay, as established by longstanding precedent, continues to accrue after a valid offer of reinstatement is made until reinstatement occurs or the offer is declined. See Weldun International, 340 NLRB 666, 676 (2003). As of September 13, 2007, there were three weekends remaining in September, September 15 and 16, 22 and 23, and 29 and 30, which would have included one staff meeting, a total of 49 hours. Thus, the backpay of Williams must be reduced as follows: \$686 for the 3rd quarter of 2007, \$2546 for the 4th quarter of 2007, and all alleged liability in 2008 in the amount of \$4271. Thus, a total of \$7503 must be subtracted from the alleged amount of backpay due, \$40,143, leaving a total amount due of \$32,640.

2. Hyun Kim

Kim was unlawfully discharged on October 21, 2004. She declined reinstatement on July 27, 2007. As set out in amended appendix B, Kim ceased looking for work when she obtained full-time employment and no backpay is sought after September 21, 2005. I find, as set out in the amended compliance specification that the backpay due to Kim is \$11,088.

In view of the foregoing and on the entire record, I issue the following recommended¹

ORDER

The Respondent, Midwest Psychological Center, Inc., Indianapolis, Indiana, its officers, agents, successors, and assigns, shall, consistent with the compliance specification as amended and modified by the foregoing findings, satisfy the obligation to make whole the following employees by paying them the following

¹ If no exceptions are filed as provided by Sec. 102.46 of the Board's Rules and Regulations, the findings, conclusions, and recommended Order shall, as provided in Sec. 102.48 of the Rules, be adopted by the Board and all objections to them shall be deemed waived for all purposes.

lowing amounts, together with interest thereon accrued to the date of payment computed in the manner described in *New Horizons for the Retarded*, 283 NLRB 1173 (1987), minus tax withholdings required by Federal and State laws.

 Yaina Williams
 \$32,640

 Hyun Kim
 11,088

 Total
 \$43,728

Dated, Washington, D.C., July 8, 2008.